

DPE 022/014/2018
21st December 2018

To: Accounting Officers

Circular 24/2018: Requirements for Appropriation Accounts 2018

A Dhuine Uasail,

1. I am directed by the Minister for Public Expenditure and Reform to refer to existing arrangements for the preparation of appropriation accounts and to advise of the following requirements which apply for the appropriation accounts 2018.

(A) Statement of Accounting Policies and Principles

All Government Departments, Offices and other Vote holders, are required to prepare appropriation accounts for the year ended 31 December 2018 and all subsequent years in accordance with the accounting policies set out in Section A. Changes and points of clarification are highlighted in the Circular.

The following issues are highlighted:

- **Departures or Changes to Accounting Policies in relation to Accrual Information**

Government Departments, Offices and Vote holders should obtain prior approval from the Department of Public Expenditure and Reform for any departures, changes or additions to the standard accounting policies in relation to accrual information in the notes to the appropriation accounts.

All lands and buildings owned by the State and controlled or managed by a Department are included in the statement of financial position (and capital assets note). Where relevant, the basis of valuation of land and buildings is explained in the Accounting Officer's introduction to the appropriation account.

- **Circular 13/2014 Management of and Accountability for Grants from Exchequer Funds**
Government Departments, Offices and Vote holders are required to meet the requirements of **DPER Circular 13/2014 "Management of and Accountability for Grants from Exchequer Funds"**.

- **Severance Payments:** Government Departments, Offices and Vote holders are required to meet the requirements of **DPER Circular 09/2018 "Consolidation of arrangements for the offer of severance terms in the civil and public service"**. This Circular includes the requirement to disclose details of early payment of pension and any other enhancement to the accrued pension terms that has been granted.

- **Major Capital Projects and Public Private Partnership Projects:** The value for providing a separate note giving details of any major capital projects or public private partnership projects has increased to over €10,000,000.

(B) Format of the Appropriation Account

All Government Departments, Offices and Vote holders are required to prepare their appropriation accounts in a format consistent with their Estimate presentation and in accordance with the illustrative example attached to this Circular.

The Notes to the Appropriation Accounts are as follows:

- Note 1: Operating Cost Statement
- Note 2: Statement of Financial Position
- Note 3: Vote Expenditure
- Note 4: Receipts
- Note 5: Staffing and Remuneration
- Note 6: Miscellaneous

(C) Annex to Appropriation Account

Government Departments, Offices and Vote Holders are required to include an annex to the appropriation accounts, providing a report on the presentation to the Oireachtas of the financial statements of bodies and funds under the aegis of their Departments.

A template for the annex to the appropriation account is attached to this Circular

2. These instructions supersede those contained in Department of Public Expenditure and Reform Circular 25/2017.

3. Further information will be provided in the DPER Guidance Manual for the Preparation of appropriation accounts 2018, to be published in January 2019.

4. Queries regarding the application of this Circular should be directed to Government Accounting Unit, Department of Public Expenditure & Reform email govacc@per.gov.ie. The Circular is available on <http://govacc.per.gov.ie>.

Mise le Meas,

Mr. Ronnie Downes
Assistant Secretary

Section A: Accounting Policies and Principles

Basis of Accounts

Appropriation accounts, showing the financial transactions of Government Departments¹, are prepared in accordance with the Exchequer and Audit Departments Act, 1866 (as amended by the Comptroller and Auditor General (Amendment) Act, 1993) and with accounting rules and procedures laid down by the Minister for Public Expenditure and Reform.

The accounts are a cash-based record of the receipts and payments in the year compared with the amounts provided under the Appropriation Act. The accounts also show prior year figures for comparison purposes. Some information of an accruals nature is included in the notes to the accounts.

Government Departments, Offices and Vote holders should obtain prior approval from the Department of Public Expenditure and Reform for any departures, changes or additions to the standard accounting policies in relation to accrual information in the notes to the appropriation accounts.

Departments are reminded that where relevant, the basis of valuation of land and buildings is explained in the Accounting Officer's introduction to the appropriation account and to provide a note highlighting any departure from the standard accounting policies.

Reporting Period

The reporting period is the year ended 31 December 2018.

Receipts

As a general rule, all revenues of the State are paid into the Central Fund.

Departmental receipts fall into two categories: they may be appropriated in aid of expenditure borne on a Vote or they may be surrendered directly to the Central Fund as Exchequer Extra Receipts. The approval of the Department of Public Expenditure and Reform should always be obtained before determining whether to treat a particular type of receipt as an Appropriation-in-Aid or an Exchequer Extra Receipt.

Appropriations-in-Aid are receipts that may, under section 2 of the Public Accounts and Charges Act, 1891, be used to meet expenditure to the extent authorised by the annual Appropriation Act. In general, these are receipts arising in the normal course of a Department's business under the Vote.

The Department of Public Expenditure and Reform requires certain receipts of Departments to be credited directly to the Exchequer as 'extra' receipts. In general, these are receipts that have no direct connection with the Vote expenditure or are 'windfall' receipts. Such extra receipts may

¹ In this statement, the term 'Department' includes central Government Departments, offices and agencies responsible for Vote management and accounting.

not be used to meet expenditure from the Vote. Where they arise, they are reported in a note to the appropriation account.

Departments are required to provide a breakdown of the Exchequer Extra Receipts (EER's) and an explanation where the amounts are material in nature. In addition, Departments are required to disclose both the amounts lodged to the Exchequer (via the Sundry Monies Deposit Account) and the amounts payable (amounts not yet transferred over), where the amounts are not the same.

Departments are also required to present the breakdown of the Exchequer Extra Receipts on an opening balance/closing balance basis.

The amount reported by a Department for EER's transferred to the Exchequer should be reconcilable to the amount reported in the Department of Finance - Finance Accounts.

Departments are required to disclose both the amounts lodged to the Exchequer and the amounts payable (amounts not yet transferred over), where the amounts are not the same. The source of the receipts should also be explained.

Payments

Payments consist of those sums which have come in course of payment during the year. Sums are deemed to have come in course of payment where the liability has been incurred, payment is due and the instruction for the payment has been executed.

Where a liability has been incurred and payment is due (i.e. the liability has matured), payment should be completed before the year end to ensure the integrity of the appropriation account. In cases where payment has not been effected and matured liabilities are outstanding at year end, the amount of such liabilities should be given in a note to the account (Note 2).

Where a Department is acting as an agent for another Government Department resulting in financial transactions between the principal and agent, the general rule is that the agent should put the transaction through suspense, the service being a final charge in the principal's appropriation account.

In situations where the agent requires the principal to provide advance funding to enable payment to be made, only amounts certified by the agent as having been disbursed by it in the year of account should be charged to the principal's appropriation account.

Net Allied Services

Allied Services are services provided centrally to Departments on the basis that, as specialists, the supplying Department (whose primary function is the provision of these central services) is able to perform the services more efficiently than the user Department.

The Net Allied Services note details the expenditure amount in relation to the Department which is borne elsewhere and where relevant, the costs of shared services provided to other Votes. There are various measurement bases for the calculation of the allied services expenditure figures.

Accruals

Each appropriation account incorporates information of an accruals nature in the notes to the account, including:

- an operating cost statement (Note 1), showing the total amount of resources consumed by the Department in the year,
- a statement of financial position showing the Department's assets and liabilities at year end (Note 2), and
- explanatory notes providing details regarding capital assets, the net exchequer funding due to the Exchequer and commitments.

The statement of financial position includes the position at year-end in relation to the following:

- **Accrued expenses** - these represent all liabilities at the year end with the exception of liabilities in regard to remuneration and pensions. In the case of goods and services, an accrued liability is recognised when the payee has met the contractual requirement to provide the goods or services ordered. Amounts due for goods delivered, but not yet paid for, even if un-inspected and not taken to stock, are treated as a liability. In the case of grants, a liability is recognised when the grantee has met all the requirements of the grant scheme but has yet to receive payment. Travel and subsistence liabilities are recognised when travel has been completed.
- **Prepayments** - these are payments made during the year of account to meet expenses which will arise in a subsequent financial year.
- **Accrued income** - this is income due to the Department at the end of the year of account which has yet to be received.
- **Deferred income** - this represents income received by the Department during the year of account for goods/services which it has yet to provide.

Capital Assets

The opening and closing values of capital assets on a Department's asset register and details of depreciation are shown by way of a note to the statement of financial position (Note 2).

The following are not included in the statement of capital assets:

- assets that cost less than €1,000 and/or
- heritage assets, the value of which cannot be adequately expressed in financial terms. (Heritage assets which can be valued are included in the statement).

Capital Assets under Development

Capital assets under development should be included within Capital Assets in the Statement of Financial Position, showing expenditure on assets being developed within the Department, e.g. software development or construction projects.

Valuation of Assets**Land and Buildings**

All lands and buildings owned by the State and controlled or managed by a Department are included in the statement of financial position (and capital assets note). Where relevant, the basis

of valuation of land and buildings is explained in the Accounting Officer's introduction to the appropriation account.

Where land and buildings are (a) vested in the Office of Public Works or (b) vested in a Minister but in fact controlled/managed by the Office of Public Works, they are included in the account for that Office.

Where lands or buildings are vested in a Minister but are, in fact, controlled/managed by an outside body, they are not included as assets of the Department, but the ownership of the asset is noted in the Department's account. Otherwise, they appear in the account for the relevant Department.

Government Departments/Offices that for technical reasons cannot provide valuations for State-owned lands and buildings controlled or managed by them should append to the appropriation account a schedule of these assets.

Equipment, Furniture and Fittings

Equipment, furniture and fittings are valued at cost.

Other Assets

Where required, accounting policies in respect of valuation of other assets (e.g. specialised vehicles) are set out in the Accounting Officer's introduction to the appropriation account.

Depreciation Policy

Land is not depreciated. Where relevant, buildings are depreciated as indicated in the Accounting Officer's introduction to the appropriation account.

Equipment, furniture and fittings are depreciated on a straight-line basis at the following annual rates:

- furniture and fittings, and telecommunications equipment – 10%;
- IT equipment and software, scientific and laboratory equipment and other office machinery – 20%; and
- major operational software systems – 10%.

Where required, other capital items are depreciated as indicated in the Accounting Officer's introduction to the appropriation account.

Bank and Cash

'Bank and cash' should include all commercial bank account balances (payroll and other Vote related accounts) held at the year-end which are funded by the Exchequer through voted expenditure or contain receipts due to be deposited back to the Exchequer as Appropriations-in-Aid. The note should separately identify Paymaster General (PMG) bank accounts from other commercial bank accounts.

Other Commercial Bank Accounts not funded by the Exchequer

Details of any other commercial bank accounts not funded by the Exchequer are disclosed by way of a note.

Stocks

Consumables are stated at the lower of cost or Departmental valuations.

Net Exchequer Funding Due

The net Exchequer funding due note shows the funding position of the Vote at the year end, taking account of the surplus to surrender and the issues from the Exchequer on a cumulative/rolling basis. The breakdown of that figure in terms of bank/cash balances, debtors' receipts due and current liabilities is also shown.

Commitments

A commitment is a contractual obligation to pay, on delivery, for goods or services (including capital projects) which have yet to be supplied at year-end. In the case of grant schemes, a commitment is recognised when the grant is approved but the grantee has yet to fulfil the requirements of the scheme.

Global contractual commitments (in excess of €10,000) likely to materialise in subsequent years, under the headings: procurement of goods and services, non-capital grant programmes, capital grant programmes, capital projects and Public Private Partnership projects, are disclosed by way of note.

Details of all major capital projects and Public Private Partnership projects, where the project value exceeds €10,000,000, are separately disclosed.

Where the reported commitment level or projected project cost has varied by more than €500,000 compared with the previous year, the reason for the movement should be explained.

Public Private Partnership Projects

A Public Private Partnership (PPP) is an arrangement between the public and the private sector (consistent with a broad range of possible partnership structures) with clear agreement on shared objectives for the delivery of public infrastructure and/or public services by the private sector that would otherwise have been provided through traditional public sector procurement.

Unitary payments for Public Private Partnership Projects should be shown separately in a table where projects involve total expenditure of €10,000,000 or more.

Contingent Liabilities

A contingent liability arises in any situation where past or current actions or events create a risk of a call on Exchequer funds in the future. Contingent liabilities are not recognised in the

statement of financial position but are disclosed by way of a note unless the possibility of an outflow of resources is remote.

Examples of contingent liabilities include guarantees, litigation, insurance, contractual indemnities and warranties.

Superannuation

Superannuation payments for Gardaí, teachers, army personnel and Health Service Executive and former Health Board personnel are met on a current basis from the relevant Votes.

Superannuation payments to retired civil servants are provided for in Vote 12 - Superannuation and Retired Allowances. An estimate of the amount attributable to each Department is provided by the Department of Public Expenditure and Reform and shown under the heading allied services, of the relevant Votes.

Foreign Currency Transactions

Transactions arising in foreign currencies are converted to Euro values at the rates of exchange at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are converted at the year-end rates of exchange.

Other Notes to the Accounts

General Principles

In general, the other notes to appropriation accounts aim to draw the attention of Dáil Éireann and of the Committee of Public Accounts to matters bearing on parliamentary control, or to provide fuller information about material transactions of an unusual nature recorded in the account e.g. losses, special or *ex gratia* payments and extra remuneration.

Except in the cases outlined below, notes are provided where an individual transaction, or a category of transactions taken together, involves a sum of €50,000 or more.

Where amounts lower than the threshold values are involved, notes are also provided where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Public Expenditure and Reform considers that a note should be given.

Variations from Grant

Note 3 provides explanations of variations on outturn versus original estimate provision.

A note is provided where the variation relative to the original estimate provision (including deferred capital funding) is:

- €100,000 or more; and
- represents 5% or more of the subhead (25% in the case of administration subheads); **or**
- represents a significant variation from the original estimate provision that does not meet the above criteria but which warrants explanation.

Notes in relation to variations in the categories of Appropriations-in-Aid are included on a similar basis.

Allowance and Overtime Payments

In the case of allowance and overtime payments, the details given in Note 5 include the total number of recipients of allowance and overtime payments in one or more categories, the number of individuals that received €10,000 or more and the maximum payment to an individual, if over €10,000.

The aggregate amount paid to an individual under the various headings is set out in the “highest individual payment”.

Severance and redundancy payments

Severance and redundancy payments (in excess of €10,000) are required to be disclosed by way of note.

Compensation and Legal Costs

The components of the legal costs in respect of cases in which the Department is or was involved should be disclosed. **This does not include the cost of legal advice provided outside of legal proceedings e.g. in context of development of policy or legislation. If the Department is represented in legal proceedings (other than the Chief State Solicitor's Office), the costs incurred in relation to these cases are included in the table.** In cases where cumulative legal costs incurred in the year of account exceed €50,000 (i.e. in situations where legal costs, in total, have exceeded €50,000, or where a single case exceeds €50,000), a note is to be provided with a breakdown of the total costs into:

- Legal Costs paid by Department (i.e. Departments own cost's);
- Legal costs awarded (against the Department); and
- Compensation awarded

Late Payments

In the case of interest and compensation payments under the Late Payment in Commercial Transactions Regulations, 2012, information is supplied in Note 6 where:

- the total of interest payments due was €10,000 or more; or
- an individual payment was €10,000 or more.

Fraud or Suspected Fraud

In the case of losses due to fraud, suspected fraud or suspected irregularities, information is supplied in Note 6 where:

- the total of losses during the accounting period were €10,000 or more; or
- an individual loss was €10,000 or more; or
- for losses under €10,000, a serious issue of principle arises; or
- where the Comptroller and Auditor General or the Department of Public Expenditure and Reform considers that a disclosure should be made.

Commissions and Special Inquiries

Where relevant, Note 6 should include a statement of expenditure on each Commission or Special Inquiry financed from the Vote. A distinction is made between permanent commissions, and those established on a temporary basis for a fixed purpose. In the former case, expenditure in the year of account 2017 and prior year should be shown. In the latter case, the date of establishment and cumulative expenditure from the date of establishment should be shown.

Grant Funds and Miscellaneous Accounts

Where relevant, accounts of grant funds (previously grant-in-aid funds) financed from the Vote and of other miscellaneous accounts may be presented in Note 6.

Section B: Format of Appropriation Accounts

All Government Departments, Offices and Vote holders are required to prepare their appropriation account in a format consistent with their Estimate presentation.

1. Introduction

Each appropriation account will start with an introductory note by the Accounting Officer which incorporates the ambit of the Vote, the statutory basis of the account and a formal statement by the Accounting Officer tying the account to the standard Statement of Accounting Policies and Principles as well as to the Statement on Internal Financial Control (SIFC).

The introductory paragraph gives the Accounting Officer an opportunity to include other information that will be of interest to the reader such as receipt or loss of significant functional areas, sale or transfer of fixed assets, depreciation policy where relevant or any relevant post year-end events.

Surplus to be surrendered

As well as its appearance on the face of the appropriation account and in Notes to the Statement of Financial Position, the introductory paragraph will include reference to the *“surplus to be surrendered”*.

Statement of Accounting Policies and Principles

Any exceptions to the standard accounting policies will be disclosed here.

Government Departments/Offices and Vote holders are required to obtain prior approval from the Department of Public Expenditure and Reform for any departures, changes or additions to the standard accounting policies in relation to accrual information in the notes to the appropriation accounts

Statement on Internal Financial Control (SIFC)

Maintenance of the system of internal financial controls is a continuous process and the system and its effectiveness should be kept under on-going review. Accounting Officers should include for the current year all relevant control elements which are in use.

(i) Risk and Control Framework

The statement should outline the risk and control framework in place in the Department, including any weakness identified and actions taken or planned. The statement may also explain (where appropriate) any enhancements to internal financial controls.

“Examples of Disclosures in Relation to Weaknesses in Internal Controls in Reporting Period”

It is important to state that these are just examples of breaches that Departments should disclose in their SIFC.

It is not meant to represent guidance on what should be disclosed under various headings. This will ultimately be a matter for the Department to decide.

Example 1: Weaknesses in Control over Grants to Outside Agencies/Bodies

A number of issues have been identified in relation to the Department's control over grants to outside agencies/bodies which include:

- delays in the signing of some Service Level Agreements/Performance Delivery Agreements, and
- specified monitoring procedures including submission of performance and financial information by the funded agency/body not being complied with.

In 2018, the Department has [insert plans to address issues arising].

Example 2: Weaknesses in Control over Fixed Assets

An internal audit report on [date] identified a number of weaknesses in control over fixed assets and made a number of recommendations. It recommended systematic and independent spot checks on fixed assets and the introduction of a formal system for quickly and easily tracking the location of assets.

In 2017, the Department conducted a physical inventory reconciliation of its assets. This identified that a number of assets cannot be physically located. Accordingly, as reported in [Note X] to the appropriation account, an adjustment of €x has been made to fixed assets to reflect the reduction in asset values.

All internal audit recommendations related to the physical security of assets have now been implemented."

(i) Shared Services

Where Departments are in receipt of Shared Services, the following text or similar should be included in the Statement:

"I have fulfilled my responsibilities in relation to the requirements of the Service Level Agreement/Performance Delivery Agreement between this Department/Office and the National Shared Service Office for the provision of (e.g. HR) shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department/ Office".

(ii) Procurement Compliance

The statement includes a **statement on compliance with procurement guidelines**. Departments are required to confirm compliance with all relevant guidelines regarding procurement, and to provide details of any exceptions. In particular, Departments should detail the number and value of contracts which are not compliant, which guidelines they are not compliant with and what measures are in place to bring procurement into compliance. Details should be provided as to why the contracts were not in compliance and the steps being taken to remedy the situation.

The following text should be included in the Statement:

“The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines”.

The signature of the Accounting Officer will follow the introduction.

2. Audit Certificate

The Audit Certificate will follow the Accounting Officer’s introductory note.

3. Appropriation Account

- a) The appropriation account itself will be presented without the ambit text in the heading (included in the introductory note).
- b) The appropriation account will be presented in a format consistent with the presentation of the Estimate and with the inclusion of the outturn for the prior year in the right hand column of the account. Comparative data for the prior year will also be included in the notes where appropriate.
- c) All supplementary estimate and deferred surrender figures should be included.
- d) The Accounting Officer should sign and date the appropriation account.

4. Order of the Notes to the Appropriation Account

There will be 6 comprehensive Notes to the account and the sequence of these Notes will be such that related information is presented together and similar information appears in the same place in the account of each Vote.

There will be 6 comprehensive notes to the account as follows:

- a) **Note 1** will be the **Operating Cost Statement (OCS)** which will show total expenditure first divided into Programme cost, Pay cost and Non-Pay cost. The deduction for Appropriations-in-Aid (A-in-A) will be taken after the total Programme expenditure (cash and non-cash) has been derived so as to give a net programme cost.

A sub-note to Note 1, **Net Allied Services**, details the expenditure amount in relation to the Department which is borne elsewhere and where relevant, the costs of shared services apportioned to other Votes.

Departments are **required to include actual figures** rather than estimated expenditure, where possible. In recognition of the fact that some services would require a complex costing system and the effort/cost involved would far outweigh the benefit of doing this it will not be an absolute requirement to include actual costs.

Both the providers and receivers of allied services are reminded to ensure that the allied services are still relevant and that the breakdown across Departments is provided using an up to date and reasonable method of calculation/apportionment.

Please note that the Vote which incurs the expense has an obligation to explain the basis of calculation of any amount charged to another Vote. It is the responsibility of each Vote in receipt of services provided by another Vote to review the basis on which the charge has been calculated and be satisfied with the calculation of the Net Allied Services figures charged to their Vote.

- b) **Note 2** will be the **Statement of Financial Position** and will be followed by a number of sub-notes which will give details of the main components, such as, capital assets, assets under development, stocks and stores, commitments, outstanding matured liabilities, etc.

A sub-note to Note 2, **State Funding Account**, reconciles the movement in the State Funding Account from the prior year to the current year and details where the funding has come from.

Petty Cash

Amounts relating to petty cash are included in the PMG bank balance disclosure.

Bank and Cash

'Bank and cash' should include all commercial bank account balances (payroll and other Vote related accounts) held at the year-end which are funded by the Exchequer through voted expenditure or contain receipts due to be deposited back to the Exchequer as Appropriations-in-Aid. All PMG accounts transferred to the commercial Bank 'Danske Bank' on 1st October 2018. However, PMG bank accounts should continue to be shown separately to other commercial bank accounts in Note 2.3.

Other Commercial Bank Accounts not Funded by the Exchequer

Separate to the expenditure reflected in the appropriation account, other financial operations can arise within a Government Department or Office in order to carry out its functions and for which other commercial bank accounts which are not funded by the Exchequer, may be required. Government Departments, Offices and Vote holders are required to disclose details of such accounts in their appropriation accounts as follows:

The Department holds X number of commercial bank accounts. Moneys in these accounts are managed and administered by the Department on behalf of X for X reasons. No moneys due to or paid from the vote are transmitted through these bank accounts. The amount held at the end of 2018 is €X and is not included in the account (2017: €X).

- c) **Note 3** will be **Vote Expenditure** showing explanations of variations on outturn of expenditure versus original estimate provision for each programme subhead.

Variations from Grant

Note 3 provides explanations of variations on outturn versus original estimate provision.

Departments/Offices and Other Vote holders are required to explain the difference between the original estimate provision and the outturn in the first instance. In addition, information regarding supplementary estimates should also be provided.

A note is provided where the variation relative to the original estimate provision (including deferred capital funding) is:

- €100,000 or more; and
- represents 5% or more of the subhead (25% in the case of administration subheads); **or**
- represents a significant variation from the original estimate provision that does not meet the above criteria but which warrants explanation.

Departments are reminded that the explanations should be meaningful and should supplement rather than reiterate the information contained in the appropriation account. Departments are also required to provide an explanation where small variations at subhead level lead to a large variation at programme level.

The explanation should distinguish between the reason for the variation in the amount spent, and the funding implications e.g. under/over spend requires a supplementary estimate, or virement. Explanations should focus on price and volume factors that contributed to the under or overspend.

d) **Note 4** will be **Receipts** in sub-notes as follows:

- 4.1 - Appropriations-in-Aid
- 4.2 - Exchequer Extra Receipts.
- 4.3 - National Lottery Funding
- 4.4 - EU Funding

Appropriations in Aid

An explanation of variations in *Appropriations-in-Aid* should also be included.

Exchequer Extra Receipts

A breakdown/explanation is to be provided where the *Exchequer Extra Receipts (EERs)* are material in nature. Departments are required to disclose both the amounts lodged to the Exchequer and the amounts payable (amounts not yet transferred over), where the amounts are not the same. The source of the receipts should also be explained.

The amount reported by a Department for EERs transferred to the Exchequer should be reconcilable to the amount reported in the Department of Finance - Finance

National Lottery

The National Lottery note should give the total amount(s) of payments made to promoters of National Lottery funded eligible charities. The note should indicate that these payments may have been part funded by the National Lottery and that a list(s) of grants provided are available on the relevant Department website.

- e) **Note 5** will be **Staffing and Remuneration**. The first part of the note will give an overall view, providing figures in respect of a) total number of staff (with reference to the figure disclosed in the Revised Estimate) at year end, and b) total pay arising from the employment of staff disclosed under part a), as well as total allowances, overtime and employer PRSI.

This will be followed by sub-notes giving the details of allowances and overtime, payroll overpayments, performance and merit pay, redundancy and severance pay, special payments and other remuneration arrangements.

In cases where the Exchequer pay figure, as disclosed in the Revised Estimates, does not represent the totality of pay for the staff numbers disclosed under Note 5, a footnote to this effect should be provided.

A similar footnote is included in the Estimates, and the following indicative wording is proposed: *“These figures include a number of Non-Commercial State Agencies that are not in direct receipt of Exchequer funding but whose staff are included under Note 5”*.

Allowance and Overtime Payments

In the case of allowance and overtime payments, the details given in Note 5 include the total number of recipients of allowance and overtime payments in one or more categories, the number of individuals that received €10,000 or more and the maximum payment to an individual, if over €10,000. The figure required is the total payment to an individual who received allowance and overtime payments in more than one category i.e. the total of their combined extra remuneration, not the maximum figure in a single category. The aggregate amount paid to an individual under the various headings is set out in the “highest individual payment”.

Below are examples for each category:

- Higher allowances - costs relating to an acting up position
- Special allowances - allowances relating to specific duties associated with the role
- Additional duties - allowances relating to specific duties which may not be associated with the role e.g. key holder
- Other allowances - anything else incidental to the function e.g. rent, uniform or boot allowances

Payroll Overpayments

Payroll overpayments should be included in Note 5 of the appropriation account. Only amounts of significant material value should be included. As a general guide, if total payroll overpayments for the year exceed €10,000 they should be disclosed in the note.

The total overpayments at year end and the number of overpayment cases this figure relates to should be disclosed. Comparative figures for the previous year 2017 should be provided to show any increase or decrease. The number of cases with recovery plans in place should also be disclosed.

Where a recovery plan is in place and a staff member transfers to another Government Department or civil service organisation the amount of the overpayment to be repaid to the Exchequer will transfer with the staff member and he or she will be required to repay the overpayment as provided for in the overpayment recovery plan to the new Department or civil service organisation. The number and value of the recovery plans transferred should be disclosed by the relevant Department in the year of transfer *e.g. X number of overpayment recovery plans in respect of X number of individuals to the value of €X were transferred to Department X in the year.*

Severance Payments

Government Departments, Offices and Vote holders are required to meet the requirements of DPER Circular 09/2018 “*Consolidation of arrangements for the offer of severance terms in the civil and public service*” and to make the appropriate disclosure of severance payments in excess of €10,000 in their appropriation account by way of a note.

In addition to any severance payments made, the disclosure should include details, if any, of early payment of pension, the addition of added years of notional service, or any other enhancement to the accrued pension terms that has been granted.

Departments, Offices and other Vote holders are reminded of the need for appropriate disclosure of material severance payments in their appropriation account.

- f) **Note 6** will be “Miscellaneous”

Legal Costs

The components of the legal costs in respect of cases in which the Department is or was involved should be disclosed. **This does not include the cost of legal advice provided outside of legal proceedings e.g. in context of development of policy or legislation. If the Department is represented in legal proceedings (other than the Chief State Solicitor's Office), the costs incurred in relation to these cases are included in the table.**

In cases where cumulative legal costs incurred in the year of account exceed €50,000, (i.e. in situations where legal costs, in total, have exceeded €50,000, or where a single case exceeds €50,000), a note is to be provided with a breakdown of the total costs into:

- Legal Costs paid by Department (i.e. Departments own cost’s)
- Legal costs awarded (Legal costs against the Department) and
- Compensation awarded (Compensation payment awarded to litigant).

Arbitration and Conciliation Costs

A note is required for costs arising from arbitration and conciliation proceedings. The total expenditure relating to arbitration and conciliation should be shown for 2018 and for 2017. The total number of cases for both years should be included in the note.

Late Payments

In the case of interest and compensation payments under the Late Payment in Commercial Transactions Regulations, 2012, information is supplied in Note 6 where:

- the total of interest payments due was €10,000 or more; or
- an individual payment was €10,000 or more.

Fraud or Suspected Fraud

In the case of losses due to fraud, suspected fraud or suspected irregularities, information is supplied in Note 6 where:

- the total of losses during the accounting period were €10,000 or more; or
- an individual loss was €10,000 or more; or
- for losses under €10,000, a serious issue of principle arises; or
- where the Comptroller and Auditor General or the Department of Public Expenditure and Reform considers that a disclosure should be made.

Commissions and Special Inquiries

Where appropriate, Note 6 should include a statement of expenditure on each Commission or Special Inquiry financed from the Vote. A distinction is made between permanent commissions, and those established on a temporary basis for a fixed purpose. In the former case, expenditure in the year of account 2018 and prior year should be shown. In the latter case, the date of establishment and cumulative expenditure from the date of establishment should be shown.

Grant Funds and Miscellaneous Accounts

Where relevant, accounts of grant funds (previously grant-in-aid funds) financed from the Vote and of other miscellaneous accounts may be presented in Note 6.

Template Annex to Appropriation Account
(Report on laying before the Houses of the Oireachtas the Financial Statements of Bodies and Funds under the aegis of Government Departments - DPER Circular 7/2015)

Appendix X - Accounts of bodies and funds under the aegis of Department X

The following table lists the bodies under the aegis of the department where the department has an obligation to present financial statements. It indicates, [as at end of March 2019] or [as at the account signing date], the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

| Body/ Departmental Fund | Last accounting period | Date of Audit Report | Date received by Minister/Department | Date Presented to the Oireachtas |
|--|-----------------------------------|---------------------------------|---|---|
| <i>E.g. Higher Education Authority</i> | <i>31 December 2017</i> | <i>28 June 2018</i> | <i>1 July 2018</i> | <i>3 August 2018</i> |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Appropriation Account 2018

Vote X

Illustrative example

Introduction

As Accounting Officer for Vote X, I am required each year to prepare the Appropriation Account for the Vote, and to submit the Account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2018 for the salaries and expenses of the Vote for Illustrative Purposes, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Eireann under the Appropriation Act 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €x.xx million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes x to x form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 24 of 2018, have been applied in the preparation of the account.¹

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department/Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General/Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department/Office and the National Shared Service Office for the provision of (e.g. HR) shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to this Department/Office.

¹ Any departures from the standard Statement of Accounting Policies and Principles should be highlighted here.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Financial Control Environment

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department/Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.²

Internal Audit and Audit Committee

I confirm that the Department/Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department/Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

² Any exceptions to this statement about procurement should be indicated here. Suggested format: "With the exception of X contracts to the value of €X". In that case, details should be provided as to why the contracts were not in compliance and the steps being taken to remedy the situation. It should also be noted whether these contracts were included on the 40/02 return.

Risk and Control Framework

The department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a [insert timeframe e.g. quarterly] basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the MAC, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that the department has procedures to monitor the effectiveness of its risk management and control procedures. The department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2017 that require disclosure in the appropriation account.

Or

Where weaknesses in internal financial control were identified, provide details a description of the action taken, or intended to be taken, to correct the weaknesses, or an explanation of why no action is considered necessary.

Name

Accounting Officer
Department/Office

Date

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote X Department/Office

Vote X Department/Office Appropriation Account 2018

| | Estimate provision | | 2018 | 2017 |
|--------------------------------|-------------------------------|------|---------|---------|
| | | | Outturn | Outturn |
| | €000 | €000 | €000 | €000 |
| Programme expenditure | | | | |
| A XXXX | | | | |
| B XXXX | | | | |
| C XXXX | | | | |
| | <i>Current year provision</i> | | | |
| | <i>Deferred surrender</i> | | | |
| | Gross expenditure | | | |
| | <i>Current year provision</i> | | | |
| | <i>Deferred surrender</i> | | | |
| | <i>Deduct</i> | | | |
| D Appropriations-in-aid | | | | |
| | Net expenditure | | | |
| | <i>Current year provision</i> | | | |
| | <i>Deferred surrender</i> | | | |

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spend in the following year. €XX of unspent allocations in respect of the capital elements of Subhead C.2 was carried forward to 2019.

| | 2018 | 2017 |
|----------------------------------|------|------|
| | € | € |
| Surplus | | |
| Deferred surrender | | |
| Surplus to be surrendered | | |

Name

Accounting Officer

Department/Office

Date

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2018

| | 2018 | 2017 |
|--|-------|-------|
| | €000 | €000 |
| Programme cost | | |
| Pay | | |
| Non pay | | |
| Gross expenditure | _____ | _____ |
| <i>Deduct</i> | | |
| Appropriations-in-aid | _____ | _____ |
| Net expenditure | | |
| Changes in capital assets | | |
| Purchases cash | | |
| Depreciation | | |
| Disposals cash | | |
| Profit on disposal | _____ | |
| Changes in net current assets | | |
| Decrease in closing accruals | | |
| Increase in stock | _____ | |
| Direct expenditure | _____ | _____ |
| Expenditure borne elsewhere | | |
| Net allied services expenditure (note 1.1) | | |
| Notional rents | _____ | _____ |
| Net programme cost | | |

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote X borne elsewhere, net of costs of shared services provided to other Votes.

| | 2018 | 2017 |
|--|-------|-------|
| | €000 | €000 |
| Vote 9 Office of the Revenue Commissioners | | |
| Vote 12 Superannuation and Retired Allowances | | |
| Vote 13 Office of Public Works | | |
| Vote 18 National Shared Services Office | | |
| Central Fund – Ministerial pensions | _____ | _____ |
| Costs of shared services provided to other Votes | _____ | _____ |

Note 2 Statement of Financial Position as at 31 December 2018

| | Note | 2018 €000 | 2017 €000 |
|----------------------------------|------|--------------|--------------|
| Capital assets | 2.2 | | |
| Current assets | | | |
| Bank and cash | 2.3 | | |
| Stocks | 2.4 | | |
| Prepayments | | | |
| Other debit balances | 2.5 | | |
| Accrued income | | | |
| Total current assets | | | |
| Less current liabilities | | | |
| Accrued expenses | | | |
| Other credit balances | 2.6 | | |
| Net Exchequer funding due | 2.7 | | |
| Total current liabilities | | | |
| Net current assets | | | |
| Net assets | | | |
| Represented by: | | | |
| State funding account | 2.1 | | |

2.1 State funding account

| | Note | 2018 €000 | 2017 €000 |
|--------------------------------------|---------|--------------|--------------|
| Balance at 1 January | | | |
| Disbursements from the Vote | | | |
| Estimate provision | Account | | |
| Deferred surrender | Account | | |
| Surplus to be surrendered | Account | | |
| Net vote | | | |
| Expenditure (cash) borne elsewhere | 1 | | |
| Non cash items – capital assets | | | |
| Non cash items – depreciation | | | |
| Non cash expenditure – notional rent | 1 | | |
| Net programme cost | 1 | | |
| Balance at 31 December | | | |

2.2 Capital assets

| | Equipment | Furniture and fittings | Office equipment | Assets under development | Total |
|---|-----------|------------------------|------------------|--------------------------|-------|
| | €000 | €000 | €000 | €000 | €000 |
| Gross assets | | | | | |
| Cost or valuation at 1 January 2018 | | | | | |
| Additions | | | | | |
| Disposals | | | | | |
| Cost or valuation at 31 December 2018 | | | | | |
| Accumulated depreciation | | | | | |
| Opening balance at 1 January 2018 | | | | | |
| Depreciation for the year | | | | | |
| Depreciation on disposals | | | | | |
| Cumulative depreciation at 31 December 2018 | | | | | |
| Net assets at 31 December 2018 | | | | | |
| Net assets at 31 December 2017 | | | | | |

General information note(s)

State-owned lands and buildings controlled or managed by the Department which do not have valuations are set out in Appendix A.

2.3 Bank and cash

| at 31 December | 2018 | 2017 |
|---------------------------------|------|------|
| | €000 | €000 |
| PMG balances and cash | | |
| Commercial bank account balance | | |

All PMG accounts transferred to the commercial Bank 'Danske Bank' from 1st October 2018.

Other Commercial Bank Accounts

The Department holds X number of commercial bank accounts. Moneys in these accounts are managed and administered by the Department on behalf of X for X reasons. No moneys due to or paid from the vote are transmitted through these bank accounts. The amount held at the end of 2018 is €X and is not included in the account (2017: €X).

2.4 Stocks

| at 31 December | 2018 | 2017 |
|----------------|------|------|
| | €000 | €000 |
| Stationery | | |
| IT consumables | | |
| | | |

2.5 Other debit balances

| at 31 December | 2018 | 2017 |
|---|------|------|
| | €000 | €000 |
| Recoupable salaries | | |
| Recoupable travel expenditure | | |
| Travel imprests | | |
| Recoupable travel pass scheme expenditure | | |
| Other debit suspense items | | |
| | | |

2.6 Other credit balances

| at 31 December | 2018 | 2017 |
|---------------------------------------|------|------|
| | €000 | €000 |
| Amounts due to the State | | |
| Income Tax | | |
| Pay Related Social Insurance | | |
| Professional Services Withholding Tax | | |
| Value Added Tax | | |
| Pension contributions | | |
| Local Property Tax | | |
| Universal Social Charge | | |
| Payroll deductions held in suspense | | |
| Other credit suspense items | | |
| Recoupable salaries | | |
| | | |

2.7 Net Exchequer funding due

| | 2018 | 2017 |
|----------------------------------|-------------|-------------|
| | €000 | €000 |
| at 31 December | | |
| | 2018 | 2017 |
| | €000 | €000 |
| Surplus to be surrendered | | |
| Deferred surrender | | |
| Exchequer grant undrawn | | |
| Net Exchequer funding due | | |
| Represented by: | | |
| Debtors | | |
| Bank and cash | | |
| Debit balances: suspense | | |
| Creditors | | |
| Due to State | | |
| Credit balances: suspense | | |

2.8 Commitments

| | | | |
|--|-------------|-------------|-------------|
| a) Global commitments | | | |
| at 31 December | 2018 | 2017 | |
| | €000 | €000 | |
| Procurement of goods and services | | | |
| Non-capital grant programmes | | | |
| Capital grant programmes | | | |
| Capital projects | | | |
| Public Private Partnership projects | | | |
| b) Non-capital grant programmes | | | |
| | 2018 | 2017 | 2017 |
| | €000 | €000 | |
| Opening balance | | | |
| Grants paid in year | | | |
| New grant commitments | | | |
| Grants cancelled | | | |
| Closing balance | | | |
| c) Capital grant programmes | | | |
| | 2018 | | 2017 |
| | €000 | | €000 |
| Opening balance | | | |
| Grants paid in year | | | |
| New grant commitments | | | |
| Grants cancelled | | | |
| Closing balance | | | |

d) Major capital projects

| | Cumulative expenditure to 31 December 2017 €000 | Expenditure in 2018 €000 | Project commitments in subsequent years €000 | Expected total spend lifetime of project 2018 €000 | Expected total spend lifetime of project 2017 €000 |
|-------------------|--|-----------------------------|---|---|---|
| Capital project A | | | | | |
| Capital project B | | | | | |

Significant variations**e) Unitary payments of Public Private Partnership projects**

| Name of PPP project | Cumulative expenditure to 31 December 2017 €000 | Expenditure in 2018 €000 | Legally enforceable commitments to be met in subsequent years €000 | Project total 2018 €000 | Project total 2017 €000 |
|---------------------|--|-----------------------------|---|----------------------------|----------------------------|
| Project A | | | | | |
| Project B | | | | | |

Significant variations**2.9 Matured liabilities**

| | | |
|--|------|------|
| at 31 December | €000 | €000 |
| | 2018 | 2017 |
| Estimate of matured liabilities not discharged at year end | | |

2.10 Contingent liabilities

The Department/Office has contingent liabilities estimated at €X.

Note 3 Vote Expenditure

Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

| | 2018 | | 2017 |
|-----|--|---------|---------|
| | Estimate provision | Outturn | Outturn |
| | €000 | €000 | €000 |
| i | Salaries, wages and allowances | | |
| ii | Travel and subsistence | | |
| iii | Training and development and incidental expenses | | |
| iv | Postal and telecommunications services | | |
| v | Office equipment and external IT services | | |
| vi | Office premises expenses | | |
| vii | Consultancy and other services | | |
| | | | |
| | | | |

Significant variations

i. Salaries, wages and allowances

Estimate provision: €Xm, outturn: €Ym

The increase /decrease of €Zm on expenditure on salaries, wages and allowances was due to...

ii. Travel and subsistence

Estimate provision: €Xm, outturn: €Ym

The increase /decrease of €Zm on expenditure on travel and subsistence was due to...

iii. Training and development and incidental expenses

Estimate provision: €Xm, outturn: e.g. €Ym

The increase/decrease of €Zm on expenditure on training and development and incidental expenses was due to...

Programme A XXXX

| | | 2018 | 2017 |
|-----|--------------------------|--------------------|---------|
| | | Estimate provision | Outturn |
| | | €000 | €000 |
| A.1 | Administration – pay | | |
| A.2 | Administration – non pay | | |
| A.3 | XXXX | | |
| A.4 | XXXX | | |
| A.5 | XXXX | | |
| | | | |

Significant variations

Overall, the expenditure in relation to Programme A was €XX million higher/lower than (originally) provided. €Xm of this related to administration expenditure and has already been explained and the balance of the variance of €Xm was mainly due to the following:

A.3 XXXX

Estimate provision: €Xm, outturn: €Ym

The increase in expenditure of €Zm relative to the estimate provision was due to ...

OR

A.4 XXXX

Estimate provision: €Xm, outturn: €Ym

The shortfall in expenditure of €Zm relative to the estimate provision was due to ...

Programme B XXXX

| | | 2018 | 2017 |
|-----|--------------------------|-----------------------|---------|
| | | Estimate provision | Outturn |
| | | €000 | €000 |
| B.1 | Administration – pay | | |
| B.2 | Administration – non pay | | |
| B.3 | XXXX | | |
| B.4 | XXXX | | |
| | | | |
| | | | |

Significant variations

Overall, the expenditure in relation to Programme B was €XX million higher/lower than (originally) provided. €Xm of this related to administration expenditure and has already been explained and the balance of the variance of €Xm was mainly due to the following:

(Present as per Programme A)

Programme C XXXX

| | | 2018 | 2017 |
|-----|--------------------------|-----------------------|---------|
| | | Estimate provision | Outturn |
| | | €000 | €000 |
| C.1 | Administration – pay | | |
| C.2 | Administration – non pay | | |
| C.3 | XXXX | | |
| | | | |
| | | | |

Significant variations

Overall, the expenditure in relation to Programme C was €XX million higher/lower than (originally) provided. €Xm of this related to administration expenditure and has already been explained and the balance of the variance of €Xm was mainly due to the following:

(Present as per Programme A)

4 Receipts

4.1 Appropriations-in-aid

| | 2018 | | 2017 |
|--|-------------------|------------------|------------------|
| | Estimated €000 | Realised €000 | Realised €000 |
| 1. Recoupment of certain expenses | | | |
| 2. Receipts from pension-related deductions on public service remuneration | | | |
| 3. Miscellaneous | | | |
| Total | | | |

Significant variations

Overall, Appropriations-in-Aid were €Xm more / less than the estimate/ were as forecast.

Explanations for variances are set out below:

1. *Recoupment of certain expenses*
Estimate provision: €Xm, outturn: €Ym
The increase /shortfall of €Zm was due to...
3. Miscellaneous
Estimate provision: €Xm, outturn: €Ym
The increase /shortfall of €Zm was due to...

4.2 Extra receipts payable to the Exchequer

| | 2018 €000 | 2017 €000 |
|-------------------------------|--------------|--------------|
| Balance at 1 January | | |
| Collected | | |
| Transferred to the Exchequer | | |
| Balance at 31 December | | |

4.3 National lottery funding

| | 2018 Estimate €000 | 2018 Outturn €000 | 2017 Outturn €000 |
|---|--------------------------|-------------------------|-------------------------|
| Subhead | | | |
| X.1 Payments to promoters of certain National Lottery funding | | | |
| X.2 Eligible charities part funded by the National Lottery. | | | |

4.4 EU Funding

The outturn shown in Subheads X.1 and X.2 includes payments in respect of activities which are co-financed by the ERDF and Y1 which is co-financed by the EU. Estimates of expenditure and actual outturns were as follows:

| | 2018 | 2018 | 2017 |
|--|-----------------|----------------|----------------|
| | Estimate | Outturn | Outturn |
| | €000 | €000 | €000 |
| Subhead Description | | | |
| X.1 Structural Funds Technical Assistance and other costs | | | |
| X.2 Technical Assistance costs of Regional Assemblies (grant-in-aid) | | | |
| Y.1 Peace Programme/Northern Ireland INTERREG | | | |

Note 5 Staffing and Remuneration

5.1 Employee Numbers

| | 2018 | 2017 |
|---|------|------|
| Number of staff at year end (full time equivalents) | | |

5.2 Pay

| | 2018 | 2017 |
|--|------|------|
| | €000 | €000 |
| Pay | | |
| Higher, special or additional duties allowance | | |
| Other allowances | | |
| Overtime | | |
| Employer's PRSI | | |
| Total pay^a | | |

Pay

Higher, special or additional duties allowance

Other allowances

Overtime

Employer's PRSI

Total pay^a

^a The total pay figure is distributed across subheads A.1, B.1 and C.1.

5.3 Allowances and overtime payments

| | Number of recipients | Recipients of €10,000 or more | Highest individual payment 2018 | Highest individual payment 2017 |
|--|----------------------|-------------------------------|---------------------------------|---------------------------------|
| | | | € | € |
| Higher, special or additional duties | | | | |
| Other allowances | | | | |
| Overtime | | | | |
| Extra remuneration in more than one category | | | | |

5.4 Other remuneration arrangements

Y retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €X. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €X in respect of Z officers who were serving outside the Department for all or part of 2017 and whose salaries were paid by the Department.

5.5 Payroll overpayments

Overpayments at the year-end were €XX in respect of X number of individuals (2017: €yyyy, x number of individuals). Of this, €XX have recovery plans in place in respect of x number of individuals (2017: €yyyy, x number of individuals).

X number of overpayment recovery plans in respect of x number of individuals to the value of €X were transferred to Department X in the year.

5.6 Severance/Redundancy

During 2018, one staff member whose employment was terminated, was paid a redundancy payment of €X and severance payments totalling €X.

In addition to any severance payments made, the disclosure should include details, if any, of early payment of pension, the addition of added years of notional service, or any other enhancement to the accrued pension terms that has been granted.

E.g. X number of X grade retiring received severance payments and enhancement to their pension arrangements as follows:

| Grade | Severance payment | Added Years of notional service | Early payment of pension with no actuarial reduction (years) |
|---------|----------------------|---------------------------------------|--|
| | € | € | € |
| Grade 1 | | | |
| Grade 2 | | | |
| Total | | | |

Note 6 Miscellaneous

6.1 Committees, Commissions and Special inquiries

| | 2018 | 2017 |
|--|------|------|
| | €000 | €000 |
| Credit Union Advisory Committee ^a | | |
| Disabled Drivers Appeals Board ^b | | |

^a The Committee's statutory function (under section 180 of the Credit Union Act 1997) is to advise regarding:

- improvement of the management of credit unions
- protection of the interest of members and creditors of credit unions and
- other matters relating to credit unions upon which the Minister, the Central Bank or such other persons as may be specified by the Minister, may from time to time seek by way of advice from the Committee.

^b The Disabled Drivers Medical Board of Appeals acts as an appeal body for those applicants refused a primary medical certificate by a senior medical officer in respect of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Board was established in 1989.

6.2 Compensation and legal costs

| | Number of cases | Legal costs paid by Department /Office €'000 | Compensation awarded €'000 | Legal costs awarded €'000 | 2018 Total €'000 | 2017 Total €'000 |
|--------------------------|--------------------|--|----------------------------------|------------------------------------|------------------------|------------------------|
| Claims by: | | | | | | |
| employees | | | | | | |
| members of the public | | | | | | |

6.3 Fraud and suspected fraud

(Insert note)

Appendix A

State-owned lands and buildings controlled or managed by the Department which do not have valuations

- 1 Property A
 - 2 Park B
 - 3 Property C
 - 4 Park D
-

Appendix B Accounts of bodies and funds under the aegis of the Department/Office of X

The following table lists the bodies under the aegis of the department where the department has an obligation to present financial statements. It indicates, [as at end of March 2019] or [as at the account signing date], the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

| Body/departmental fund | Last accounting period | Date of audit report | Date received by Minister/ Department | Date presented to the Oireachtas |
|---------------------------------|-------------------------------|-----------------------------|--|---|
| E.g. Higher Education Authority | 2017 | 28 Jun 2018 | 1 Jul 2018 | 3 Aug 2018 |